Table 1. Percentage Changes in Income Tax Liability in House and Senate Bills, by Income Class, 1988

Income class (thousands)	House bill	Senate bill
Less than $10.....	-64.3%	-56.6%
10-20.....	-23.0	-21.2
20-30.....	-9.3	-9.7
30-40.....	-9.2	-7.2
40-50.....	-7.8	-9.4
50-75.....	-7.1	-3.1
75-100.....	-5.4	-2.2
100-200.....	-5.9	-1.2
200 and above.....	-5.2	-4.9
Total.....	**-8.6%**	**-7.0%**

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Table 2. Average Income Tax Liability and Average Income Tax Rate Under Present Law, House Bill and Senate Bill, By Income Class, 1988

Income Class (thousands)	Average Income Tax Liability			Change in Average Income Tax Liability	
	Present law	House bill	Senate bill	House bill	Senate bill
0-$10.....	$75	$27	$32	$-48	$-43
10-20.....	943	726	744	-217	-199
20-30.....	2,301	2,086	2,078	-215	-223
30-40.....	3,607	3,275	3,346	-332	-261
40-50.....	5,438	5,013	4,925	-425	-513
50-75.....	8,587	7,979	8,319	-608	-268
75-100.....	14,901	14,093	14,569	-808	-332
100-200.....	27,002	25,397	26,675	-1,605	-327
Over 200.....	141,049	133,700	134,193	-7,349	-6,856
Total.....	$3,179	$2,904	$2,956	$-275	$-223

	Average Income Tax Rate		
	Present law	House bill	Senate bill
0-$10.....	1.8%	0.6%	0.8%
10-20.....	5.9	4.6	4.7
20-30.....	8.5	7.7	7.7
30-40.....	9.6	8.7	8.9
40-50.....	11.2	10.4	10.2
50-75.....	13.3	12.4	12.9
75-100.....	16.1	15.3	15.8
100-200.....	18.6	17.5	18.4
Over 200.....	22.5	21.3	21.4
Total.....	11.6%	10.6%	10.8%

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